

*ABSTRACT AMENDMENT*

Replace the Abstract with:

A first depressed portion is formed on an insulating film. A burying material is applied ~~onto~~ to the first depressed portion and the insulating film ~~to bury~~, filling the first depressed portion. Chemical mechanical polishing of the burying material is performed until the insulating film is exposed, ~~thereby~~ leaving the burying material only in the first depressed portion. A resist having a pattern of a second depressed portion that overlaps the first depressed portion is formed on the insulating film in which the burying material has been buried. The burying material and the insulating film are etched ~~to a predetermined depth~~, using the resist as a mask, to form the second depressed portion. The resist and the burying material left are removed after the ~~step of~~ etching. ~~A~~ An electrically conductive material is deposited in the first depressed portion and the second depressed portion.